

--- 15 Pounds - Toronto Division - Red Warehousing stamps - 106 x 48 mm. - 1874-1883 ---

[Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehousing (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use only in the Windsor Division. The duty collected by these 'small' stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package. The *large* stamp was issued in denominations of five, ten and fifteen pounds. Unlike the case with the smaller denominations, the duty collected on these stamps was based on the actual net weight of the package to which they were affixed.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

The catalogue lists the fifteen pound Toronto Division red warehousing stamps as follows:

RM-159† - 15 pounds, red, Toronto Division, perf 12, on *block wmkd* medium wove, with 5 mm. controls - **WANTED!**

Chris Ryan's research indicates that *J. Morrow* was replaced by *W. C. Stratton* on December 1st 1880.

1st BABN Contract (1868-1873)	John McKay reports that 47,000 copies of "15 lb., W. H. E. Red" were delivered. Prior to 1874, these would be in the Division Open format.
2nd BABN Contract (1873-1878)	John McKay reports that 70,000 copies of "15 lb., Red Tobacco" were delivered. There were 35,000 for Division Open; 25,000 for the Montreal Division and 10,000 for the Toronto Division - the Montreal and Toronto quantities are only my estimates. John McKay <i>does not</i> report any "15 lb., Red Tobacco" delivered under the 3rd Contract.

--- The "theoretical" control number range on the red 15 pound Toronto Division warehousing stamps ---

RM-159 - 15 pounds, red, Toronto Division, perf 12, on *block wmkd* medium wove - **00001 to 10000**

--- the "actual" control number range - as recorded to date---

RM-159 - 15 pounds, red, Toronto Division, perf 12, on *block wmkd* medium wove - no numbered copies

--- 15 Pounds - Toronto Division - Red Warehousing stamps - 1874-75 ---

--- on *block wmkd* horizontal mesh medium wove at Ottawa under the 2nd BABN Contract - 63 x 47 mm. design ---

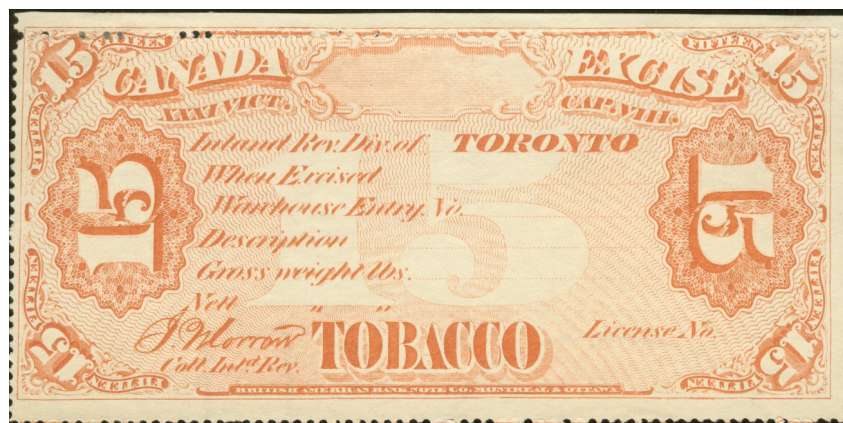
--- perf 12 - 5 mm. controls - scanned at 100% scale - inscribed *J. Morrow Coll. I.R.* ---

The catalogue lists the fifteen pound Toronto Division red warehousing stamps as follows:

RM-159 - 15 pounds, red, Toronto Division, perf 12, on *block wmkd* medium wove, with 5 mm. controls - **WANTED!**

Chris Ryan's research indicates that *John Morrow* was named the "Primary Collector" in Toronto on December 24th 1872, and was replaced by *W.C. Stratton* on December 1st 1880.

The collection *does not contain* a control-numbered copy of the red 15 pounds Toronto Division warehousing stamp, recess printed on *block wmkd* horizontal mesh medium wove - **WANTED!**



★**RM-159n** - 15 pounds, red, Toronto Division, perf 12 (clipped), on *block wmkd* medium wove, without control numbering



★**RM-159n** - 15 pounds, red, Toronto Division, perf 12 (clipped), on *block wmkd* medium wove, without control numbering



--- the upper left corner of **RM-159 TP** - scanned at 300% scale ---

The collection contains many of these clipped imperforate "TP" stamps (from the Morris collection) which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations prior to releasing these *control-free* stamps.

File path is [c:\ CR - STAMPS \ RM_STAMPS \ CURRENCY \ Red \ Toronto \ 15 pounds],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 7th 2013, JBH